

Mpumalanga: Emakhazeni(MP314) - Table A1 Budget Summary for 4th Quarter ended 30 June 2010

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
Financial Performance										
Property rates	6,649	10,272	9,262	18,559	18,559	18,559	10,720	15,427	16,199	17,009
Service charges	23,276	28,321	32,515	43,452	43,452	43,452	35,338	55,710	58,495	61,420
Investment revenue	7,327	430	196	180	180	180	100	191	201	211
Transfers recognised - operational	16,562	16,057	22,093	23,959	23,959	23,959	24,209	41,011	43,061	45,214
Other own revenue	5,561	4,687	9,332	6,389	6,389	6,389	3,973	16,155	16,962	17,810
Total Revenue (excluding capital transfers and contributions)	59,375	59,768	73,399	92,539	92,539	92,539	74,341	128,494	134,918	141,664
Employee costs	23,227	26,546	29,629	37,651	37,651	37,651	32,349	53,346	56,014	58,814
Remuneration of councillors	3,660	2,697	3,088	3,220	3,220	3,220	3,151	3,679	3,863	4,056
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	550	9,111	1,249	1,798	1,798	1,798	192	521	547	575
Materials and bulk purchases	8,415	-	12,667	14,435	14,435	14,435	14,992	20,503	21,528	22,605
Transfers and grants	1,234	-	-	-	-	-	-	-	-	-
Other expenditure	22,290	21,214	28,647	45,288	45,288	45,288	28,557	50,443	52,966	55,614
Total Expenditure	59,375	59,568	75,280	102,391	102,391	102,391	79,241	128,494	134,918	141,664
Surplus/(Deficit)	-	200	(1,881)	(9,852)	(9,852)	(9,852)	(4,900)	-	-	-
Transfers recognised - capital	-	-	-	9,852	9,852	9,852	18,336	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	200	(1,881)	-	-	-	13,436	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	200	(1,881)	-	-	-	13,436	-	-	-
Capital expenditure & funds sources										
Capital expenditure	-	-	13,102	21,904	21,904	21,904	4,518	13,748	16,103	19,087
Transfers recognised - capital	-	-	-	19,602	19,602	19,602	3,906	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	2,302	2,302	2,302	605	-	-	-
Total sources of capital funds	-	-	-	21,904	21,904	21,904	4,512	-	-	-
Financial position										
Total current assets	53,680	56,750	67,066	-	-	-	-	-	-	-
Total non current assets	4,212	4,204	3,666	-	-	-	-	-	-	-
Total current liabilities	23,595	28,052	42,383	-	-	-	-	-	-	-
Total non current liabilities	2,193	2,433	3,768	-	-	-	-	-	-	-
Community wealth/Equity	32,103	30,469	24,582	-	-	-	-	-	-	-
Cash flows										
Net cash from (used) operating	-	(9,162)	12,091	1,232	1,232	1,232	8,675	521	547	575
Net cash from (used) investing	-	(176)	(2,088)	-	-	-	263	-	-	-
Net cash from (used) financing	-	(1,067)	(1,017)	(1,232)	(1,232)	(1,232)	(953)	(521)	(547)	(575)
Cash/cash equivalents at the year end	-	(1,562)	8,986	-	-	-	9,345	0	0	0
Cash backing/surplus reconciliation										
Cash and investments available	2,304	840	168	-	-	-	-	-	-	-
Application of cash and investments	27,212	(20,321)	(10,604)	5,443	5,444	5,444	-	5,444	5,444	5,444
Balance - surplus (shortfall)	(24,908)	21,161	10,772	(5,443)	(5,444)	(5,444)	-	(5,444)	(5,444)	(5,444)
Asset management										
Asset register summary (WDV)	-	-	13,102	21,904	21,904	21,904	4,518	13,748	16,103	19,087
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
Free services										
Cost of Free Basic Services provided	0	0	0	0	0	0	0	0	-	-
Revenue cost of free services provided	2,188	3,062	3,342	10,606	10,606	10,606	7,046	7,483	7,857	8,250
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	1	1	1	1	1	1	1	1	1	

Mpumalanga: Emakhazeni(MP314) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1									
Revenue - Standard										
<i>Governance and Administration</i>		28,102	26,794	32,653	49,199	49,199	49,199	63,980	67,179	70,538
Executive & Council		27,121	26,155	31,206	45,076	45,076	45,076	53,012	55,662	58,446
Budget & Treasury Office		981	639	1,447	4,123	4,123	4,123	10,968	11,517	12,092
Corporate Services										
<i>Community and Public Safety</i>		401	106	153	200	200	200	209	219	230
Community & Social Services		39	64	67	61	61	61	68	72	75
Sport And Recreation		16	41	86	109	109	109	110	116	122
Public Safety			0		30	30	30	30	32	33
Housing										
Health		346	0							
<i>Economic and Environmental Services</i>		2,505	5,795	10,053	10,772	10,772	10,772	7,573	7,951	8,349
Planning and Development		107	1,590	636	2,170	2,170	2,170	840	882	926
Road Transport		2,398	4,205	9,418	8,602	8,602	8,602	6,733	7,069	7,423
Environmental Protection										
<i>Trading Services</i>		28,352	26,793	30,539	42,221	42,221	42,221	56,732	59,569	62,547
Electricity		16,116	12,935	14,953	26,007	26,007	26,007	37,885	39,779	41,768
Water		5,236	6,229	6,206	7,001	7,001	7,001	8,581	9,010	9,461
Waste Water Management		3,762	4,161	4,734	4,968	4,968	4,968	5,533	5,810	6,100
Waste Management		3,239	3,468	4,647	4,244	4,244	4,244	4,733	4,969	5,218
<i>Other</i>	4	15	280							
Total Revenue - Standard	2	59,375	59,768	73,399	102,391	102,391	102,391	128,494	134,918	141,664
Expenditure - Standard										
<i>Governance and Administration</i>		26,998	23,202	26,569	44,894	44,894	44,894	52,965	55,614	58,394
Executive & Council		19,091	10,308	10,430	23,881	23,881	23,881	28,322	29,738	31,225
Budget & Treasury Office		7,907	12,894	16,140	21,013	21,013	21,013	17,570	18,448	19,371
Corporate Services								7,074	7,427	7,799
<i>Community and Public Safety</i>		5,569	6,826	7,506	8,902	8,902	8,902	13,752	14,439	15,161
Community & Social Services		1,187	2,357	3,154	4,092	4,092	4,092	5,875	6,169	6,477
Sport And Recreation		2,508	2,751	2,536	2,903	2,903	2,903	4,167	4,376	4,594
Public Safety		59	241	344	832	832	832	2,096	2,201	2,311
Housing										
Health		1,815	1,477	1,472	1,074	1,074	1,074	1,613	1,694	1,778
<i>Economic and Environmental Services</i>		7,469	9,013	12,550	15,666	15,666	15,666	18,666	19,600	20,580
Planning and Development		5,308	4,976	4,984	7,528	7,528	7,528	10,211	10,722	11,258
Road Transport		2,161	4,037	7,566	8,138	8,138	8,138	8,455	8,878	9,322
Environmental Protection										
<i>Trading Services</i>		19,299	20,222	28,440	32,163	32,163	32,163	43,110	45,266	47,529
Electricity		11,065	10,031	16,983	19,196	19,196	19,196	26,356	27,674	29,058
Water		2,324	2,863	3,578	3,561	3,561	3,561	4,055	4,258	4,471
Waste Water Management		2,764	3,594	3,417	4,087	4,087	4,087	4,289	4,504	4,729
Waste Management		3,145	3,733	4,462	5,318	5,318	5,318	8,410	8,830	9,272
<i>Other</i>	4	40	305	214	767	767	767			
Total Expenditure - Standard	3	59,375	59,568	75,280	102,391	102,391	102,391	128,494	134,918	141,664
Surplus/(Deficit) for the year		-	200	(1,881)	-	-	-	-	-	-

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Mpumalanga: Emakhazeni(MP314) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description		Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands												
<u>Revenue By Source</u>												
Property rates	2	6,649	10,272	9,262	18,559	18,559	18,559	10,720	15,427	16,199	17,009	
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	2	13,616	13,867	15,994	26,573	26,573	26,573	21,113	36,806	38,646	40,578	
Service charges - water revenue	2	5,909	6,876	7,169	7,751	7,751	7,751	6,070	8,681	9,115	9,571	
Service charges - sanitation revenue	2	3,751	4,145	4,705	4,920	4,920	4,920	4,310	5,511	5,786	6,075	
Service charges - refuse revenue	2	-	3,433	4,647	4,208	4,208	4,208	3,845	4,713	4,948	5,196	
Service charges - other		-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		463	257	578	572	572	572	570	597	627	659	
Interest earned - external investments		7,327	430	196	180	180	180	100	191	201	211	
Interest earned - outstanding debtors		-	-	0	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	
Fines		380	268	214	552	552	552	311	552	579	608	
Licences and permits		-	306	294	290	290	290	235	196	206	216	
Agency services		261	352	445	1,072	1,072	1,072	456	1,255	1,317	1,383	
Transfers recognised - operational		16,562	16,057	22,093	23,959	23,959	23,959	24,209	41,011	43,061	45,214	
Other own revenue	2	4,457	3,503	7,801	(1,097)	(1,097)	(1,097)	2,327	13,555	14,233	14,944	
Gains on disposal of PPE		-	-	-	5,000	5,000	5,000	73	-	-	-	
Total Revenue (excl. capital transfers and contributions)			59,375	59,768	73,399	92,539	92,539	92,539	74,341	128,494	134,918	141,664
<u>Expenditure By Type</u>												
Employee related costs	2	23,227	26,546	29,629	37,651	37,651	37,651	32,349	53,346	56,014	58,814	
Remuneration of councillors		3,660	2,697	3,088	3,220	3,220	3,220	3,151	3,679	3,863	4,056	
Debt impairment	3	3,900	-	-	2,993	2,993	2,993	-	2,167	2,276	2,390	
Depreciation and asset impairment	2	-	-	-	-	-	-	-	-	-	-	
Finance charges		550	9,111	1,249	1,798	1,798	1,798	192	521	547	575	
Bulk purchases	2	8,415	-	12,667	14,435	14,435	14,435	14,992	20,503	21,528	22,605	
Other Materials	8	-	-	-	-	-	-	-	-	-	-	
Contract services		2,213	3,241	4,507	1,000	1,000	1,000	223	5,337	5,604	5,884	
Transfers and grants		1,234	-	-	-	-	-	-	-	-	-	
Other expenditure	4,5	16,177	17,974	24,140	38,958	38,958	38,958	28,335	42,939	45,086	47,340	
Loss on disposal of PPE		-	-	-	2,338	2,338	2,338	-	-	-	-	
Total Expenditure			59,375	59,568	75,280	102,391	102,391	102,391	79,241	128,494	134,918	141,664
<u>Surplus/(Deficit)</u>												
Transfers recognised - capital	6	-	200	(1,881)	(9,852)	(9,852)	(9,852)	(4,900)	-	-	-	
Contributions recognised - capital		-	-	-	9,852	9,852	9,852	18,336	-	-	-	
Contributed assets		-	-	-	-	-	-	-	-	-	-	
		-	200	(1,881)	-	-	-	13,436	-	-	-	
Surplus/(Deficit) after capital transfers and contributions			-	-	-	-	-	-	-	-	-	
Taxation		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation			-	200	(1,881)	-	-	13,436	-	-	-	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality			-	200	(1,881)	-	-	13,436	-	-	-	
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year			-	200	(1,881)	-	-	13,436	-	-	-	

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Emakhazeni(MP314) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
Capital Expenditure - Standard											
<i>Governance and Administration</i>		-	-	2,589	19,229	19,229	19,229	4,165	11,617	13,865	16,737
Executive & Council				2,511	18,919	18,919	18,919	4,034	11,238	13,467	16,319
Budget & Treasury Office				78	310	310	310	131	369	387	407
Corporate Services									10	11	11
<i>Community and Public Safety</i>		-	-	1,527	730	730	730	54	1,796	1,886	1,981
Community & Social Services					730	730	730	5	796	836	878
Sport And Recreation				1,527				49	500	525	551
Public Safety									500	525	551
Housing											
Health											
<i>Economic and Environmental Services</i>		-	-	8	85	85	85	19	20	21	22
Planning and Development								12			
Road Transport				8	85	85	85	6	20	21	22
Environmental Protection											
<i>Trading Services</i>		-	-	8,978	1,860	1,860	1,860	280	315	331	348
Electricity								30	75	79	83
Water				6,695	280	280	280	119	200	210	221
Waste Water Management				1,995	80	80	80	131			
Waste Management				288	1,500	1,500	1,500		40	42	44
<i>Other</i>											
Total Capital Expenditure - Standard	3	-	-	13,102	21,904	21,904	21,904	4,518	13,748	16,103	19,087
Funded by:											
National Government					19,602	19,602	19,602	3,906			
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	-	19,602	19,602	19,602	3,906	-	-	-
Public contributions and donations	5										
Borrowing	6										
Internally generated funds					2,302	2,302	2,302	605			
Total Capital Funding	7	-	-	-	21,904	21,904	21,904	4,512	-	-	-

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Mpumalanga: Emakhazeni(MP314) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash		5	5	8							
Call investment deposits	1	2,300	835	160							
Consumer debtors	1	51,146	55,424	66,404							
Other debtors											
Current portion of long-term receivables											
Inventory	2	230	485	495							
Total current assets		53,680	56,750	67,066	-	-	-	-	-	-	-
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3	4,212	4,204	3,666							
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		4,212	4,204	3,666	-	-	-	-	-	-	-
TOTAL ASSETS		57,892	60,954	70,733	-	-	-	-	-	-	-
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	989	741	847							
Consumer deposits		989	1,035	1,144							
Trade and other payables	4	19,937	24,460	38,305							
Provisions		1,680	1,815	2,087							
Total current liabilities		23,595	28,052	42,383	-	-	-	-	-	-	-
Non current liabilities											
Borrowing		2,193	2,433	3,768							
Provisions											
Total non current liabilities		2,193	2,433	3,768	-	-	-	-	-	-	-
TOTAL LIABILITIES		25,789	30,484	46,150	-	-	-	-	-	-	-
NET ASSETS	5	32,103	30,469	24,582	-	-	-	-	-	-	-
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		19,484	17,382	10,959							
Reserves	4	12,620	13,088	13,624							
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	32,103	30,469	24,582	-	-	-	-	-	-	-

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Mpumalanga: Emakhazeni(MP314) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other			41,532	46,384	68,141	68,141	68,141	49,391	87,483	91,857	96,450
Government - operating	1		11,783	21,795	34,250	34,250	34,250	35,137	41,011	43,061	45,214
Government - capital	1										
Interest											
Dividends											
Payments											
Suppliers and employees			(47,351)	(48,618)	(79,711)	(79,711)	(79,711)	(43,702)	(97,320)	(102,186)	(107,295)
Finance charges			(11,813)	(3,553)	(14,435)	(14,435)	(14,435)	(27,098)	(20,503)	(21,528)	(22,605)
Transfers and grants	1		(3,314)	(3,917)	(7,014)	(7,014)	(7,014)	(5,054)	(10,149)	(10,657)	(11,190)
NET CASH FROM(USED) OPERATING ACTIVITIES		-	(9,162)	12,091	1,232	1,232	1,232	8,675	521	547	575
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors											
Decrease in other non-current receivables											
Decrease (increase) in non-current investments			1,006	(2,088)				263			
Payments											
Capital assets			(1,182)								
NET CASH FROM(USED) INVESTING ACTIVITIES		-	(176)	(2,088)	-	-	-	263	-	-	-
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing			(1,067)	(1,017)	(1,232)	(1,232)	(1,232)	(953)	(521)	(547)	(575)
NET CASH FROM(USED) FINANCING ACTIVITIES		-	(1,067)	(1,017)	(1,232)	(1,232)	(1,232)	(953)	(521)	(547)	(575)
NET INCREASE/(DECREASE) IN CASH HELD		-	(10,405)	8,986	-	-	-	7,984	0	-	-
Cash/cash equivalents at the year begin:	2							1,361		0	0
Cash/cash equivalents at the year end:	2		(1,562)	8,986				9,345	0	0	0

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Mpumalanga: Emakhazeni(MP314) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	13,102	21,904	21,904	21,904	13,748	16,103	19,087
Infrastructure - Road Transport					10,500	10,500	10,500	5,800		
Infrastructure - Electricity					4,000	4,000	4,000	678		
Infrastructure - Water					2,900	2,900	2,900			
Infrastructure - Sanitation										
Infrastructure - Other				11,021	1,479	1,479	1,479	5,080	13,803	16,672
Infrastructure		-	-	11,021	18,879	18,879	18,879	11,558	13,803	16,672
Community				8	723	723	723	550	578	606
Heritage assets										
Investment properties										
Other assets	6			2,073	2,302	2,302	2,302	1,640	1,722	1,809
Agricultural assets										
Biological assets										
Intangibles										
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6									
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure	4									
Infrastructure - Road Transport		-	-	-	10,500	10,500	10,500	5,800	-	-
Infrastructure - Electricity		-	-	-	4,000	4,000	4,000	678	-	-
Infrastructure - Water		-	-	-	2,900	2,900	2,900	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	11,021	1,479	1,479	1,479	5,080	13,803	16,672
Infrastructure		-	-	11,021	18,879	18,879	18,879	11,558	13,803	16,672
Community		-	-	8	723	723	723	550	578	606
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	2,073	2,302	2,302	2,302	1,640	1,722	1,809
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	-	13,102	21,904	21,904	21,904	13,748	16,103	19,087
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport					10,500	10,500	10,500	5,800		
Infrastructure - Electricity					4,000	4,000	4,000	678		
Infrastructure - Water					2,900	2,900	2,900			
Infrastructure - Sanitation										
Infrastructure - Other				11,021	1,479	1,479	1,479	5,080	13,803	16,672
Infrastructure		-	-	11,021	18,879	18,879	18,879	11,558	13,803	16,672
Community				8	723	723	723	550	578	606
Heritage assets										
Investment properties										
Other assets	6			2,073	2,302	2,302	2,302	1,640	1,722	1,809
Agricultural assets										
Biological assets										
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	-	13,102	21,904	21,904	21,904	13,748	16,103	19,087
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment										
Repairs and Maintenance by Asset Class	3	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
TOTAL EXPENDITURE OTHER ITEMS		-	-	-	-	-	-	-	-	-
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
Household service targets	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		11	11	11	11	11				
<i>Minimum Service Level and Above sub-total</i>		11	11	11	11	11	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump		1	1	1	1	1	1	1	1	1
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		1	1	1	1	1	1	1	1	1
Total number of households	5	12	13	13	13	13	1	1	1	1
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		11	11	78	11	11		12		
Sanitation (free minimum level service)		11	11	78	11	11		12		
Electricity/other energy (50kwh per household per month)		11	11	78	11	11		12		
Refuse (removed at least once a week)		11	11	78	11	11		12		
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)		0	0	0	0	0				
Sanitation (free sanitation service)		0	0	0	0	0				
Electricity/other energy (50kwh per household per month)		0	0	0	0	0				
Refuse (removed once a week)		0	0	0	0	0	0	0		
Total cost of FBS provided (minimum social package)		0	0	0	0	0	0	0	-	-
Highest level of free service provided										
Property rates (value threshold)		2	22	25	30	30	30	32		
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (Rand per household per month)		6	6	6	6	6	6	6	6	6
Electricity (kwh per household per month)		30	30	30	30	30	30	30	30	30
Refuse (average litres per week)		10,273	10,773	11,197						
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)			365	380	411	411	411	436	458	481
Property rates (other exemptions, reductions and rebates)					7,611	7,611	3,125	3,319	3,485	3,659
Water		1,063	911	1,036	986	986	302	321	337	354
Sanitation		165	261	267	288	288	345	366	384	404
Electricity/other energy		764	1,114	1,238	858	858	2,320	2,464	2,588	2,717
Refuse		197	411	421	453	453	543	577	606	636
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)		2,188	3,062	3,342	10,606	10,606	7,046	7,483	7,857	8,250

References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Mpumalanga: Emakhazeni(MP314) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010

Description	MFMA	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	Section		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<u>Funding measures</u>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	–	(1,562)	8,986	–	–	–	9,345	0	0	0
Cash + investments at the yr end less applications - R'000	18(1)b	2	(24,908)	21,161	10,772	(5,443)	(5,444)	(5,444)	–	(5,444)	(5,444)	(5,444)
Cash year end/monthly employee/supplier payments	18(1)b	3	–	(0.5)	2.1	–	–	–	2.2	0.0	0.0	0.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	200	(1,881)	–	–	–	13,436	–	–	–
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(6.0%)	15.7%	8.8%	27.6%	(6.0%)	(6.0%)	(24.7%)	22.2%	(1.0%)	(1.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	87.3%	74.7%	2.7%	2.7%	2.7%	(34%)	100.2%	100.2%	100.2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	12.8%	0.0%	0.0%	4.8%	4.8%	4.8%	0.0%	3.0%	3.0%	3.0%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	8.4%	19.8%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Mpumalanga: Emakhazeni(MP314) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010

Description	MFMA	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	Section											
Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a			21.7%	14.8%	33.6%	0.0%	0.0%	(18.7%)	28.2%	5.0%	5.0%
% incr Property Tax	18(1)a			54.5%	(9.8%)	100.4%	0.0%	0.0%	(42.2%)	(16.9%)	5.0%	5.0%
% incr Service charges - electricity revenue	18(1)a			1.8%	15.3%	66.1%	0.0%	0.0%	(20.5%)	38.5%	5.0%	5.0%
% incr Service charges - water revenue	18(1)a			16.4%	4.3%	8.1%	0.0%	0.0%	(21.7%)	12.0%	5.0%	5.0%
% incr Service charges - sanitation revenue	18(1)a			10.5%	13.5%	4.6%	0.0%	0.0%	(12.4%)	12.0%	5.0%	5.0%
% incr Service charges - refuse revenue	18(1)a			0.0%	35.3%	(9.4%)	0.0%	0.0%	(8.6%)	12.0%	5.0%	5.0%
% incr in Service charges - other	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		30,389	38,851	42,355	62,583	62,583	62,583	46,629	71,734	75,321	79,087
Service charges			23,276	28,321	32,515	43,452	43,452	43,452	35,338	55,710	58,495	61,420
Property rates			6,649	10,272	9,262	18,559	18,559	18,559	10,720	15,427	16,199	17,009
Service charges - electricity revenue			13,616	13,867	15,994	26,573	26,573	26,573	21,113	36,806	38,646	40,578
Service charges - water revenue			5,909	6,876	7,169	7,751	7,751	7,751	6,070	8,681	9,115	9,571
Service charges - sanitation revenue			3,751	4,145	4,705	4,920	4,920	4,920	4,310	5,511	5,786	6,075
Service charges - refuse removal			-	3,433	4,647	4,208	4,208	4,208	3,845	4,713	4,948	5,196
Service charges - other			-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment			463	257	578	572	572	572	570	597	627	659
Capital expenditure excluding capital grant funding			-	-	13,102	2,302	2,302	2,302	612	13,748	16,103	19,087
Cash receipts from ratepayers	18(1)a		-	41,532	46,384	68,141	68,141	68,141	49,391	87,483	91,857	96,450
Ratepayer & Other revenue	18(1)a		35,486	43,280	51,110	63,400	63,400	63,400	49,959	87,291	91,656	96,239
Change in consumer debtors (current and non-current)			18,292	4,278	10,979	(66,404)	(66,404)	(66,404)	(66,404)	-	-	-
Operating and Capital Grant Revenue	18(1)a		16,562	16,057	22,093	33,811	33,811	33,811	42,545	41,011	43,061	45,214
Capital expenditure - total	20(1)(vi)		-	-	13,102	21,904	21,904	21,904	4,518	13,748	16,103	19,087
Capital expenditure - renewal	20(1)(vi)		-	-	-	-	-	-	-	-	-	-
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPIX guideline			4.3%	3.9%	4.6%	5.2%	5.2%	5.2%	5.2%	5.1%	4.3%	4.5%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants			-	-	-	-	-	-	-	-	-	-
Average annual collection rate (arrears inclusive)												
DoRA operating												
List operating grants												
										-	-	-
DoRA capital												
List capital grants												
										-	-	-

Trend

Mpumalanga: Emakhazeni(MP314) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010

Description	MFMA	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	Section											
Change in consumer debtors (current and non-current)			18,292	4,278	10,979	(66,404)	(66,404)	(66,404)	(66,404)	-	-	-